

State of California  
BOARD OF EQUALIZATION  
USE FUEL TAX REGULATIONS

**Regulation 1335. RELIEF OF LIABILITY.**

*Reference:* Section 8879, Revenue and Taxation Code.

A person may be relieved from the liability for the payment of the use fuel tax, including any penalties and interest added to those fuel taxes, when that liability resulted from the failure to make a timely return or a payment and such failure was found by the board to be due to reasonable reliance on written advice given by the board as described in California Code of Regulations, Title 18, Section 4902.

*History:* Adopted December 9, 1998, effective May 20, 1999.

Amended February 5, 2003, effective May 28, 2003. The underscored citation indicates an electronic hyperlink to the cite.

Common administrative provisions for special taxes programs have been consolidated in Chapter 9.9 Special Taxes Administration. Requirements for relief from liability can be found at the referenced cite.